



**FR-500B**

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE  
941 NORTH CAPITOL ST., NE  
WASHINGTON, DC 20002**

**(202) 727-4829**

**SPECIAL EVENT REGISTRATION APPLICATION**

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## Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.

If a company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110-339900).

### Agriculture, Forestry, Fishing and Hunting

#### Code

#### Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

#### Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

#### Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

#### Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

#### Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

#### Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

#### Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

#### Construction

#### Building, Developing, and General Contracting

- 233110 Land Subdivision & Land Development

#### Code

- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction
- Heavy Construction**
- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction
- Special Trade Contractors**
- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

#### Manufacturing

- Food Manufacturing**
- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)
- Beverage and Tobacco Product Manufacturing**
- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing
- Textile Mills and Textile Product Mills**
- 313000 Textile Mills
- 314000 Textile Product Mills
- Apparel Manufacturing**
- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel mfg
- 315990 Apparel Accessories & Other Apparel Mfg

#### Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

#### Code

- Wood Product Manufacturing**
- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg
- Paper Manufacturing**
- 322100 Pulp, Paper & Paperboard Mills
- 322200 Converted Paper Product Mfg
- Printing and Related Support Activities**
- 323100 Printing & Related Support Activities
- Petroleum and Coal Products Manufacturing**
- 324100 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg
- Chemical Manufacturing**
- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg
- Plastics and Rubber Products Manufacturing**
- 326100 Plastics Product Mfg
- 326200 Rubber Product Mgr
- Nonmetallic Mineral Products Manufacturing**
- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg
- Primary Metal Manufacturing**
- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries
- Fabricated Metal Product Manufacturing**
- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg
- Machinery Manufacturing**
- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg

#### Code

- 333900 Other General Purpose Machinery Mfg
- Computer and Electronic Product Manufacturing**
- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media
- Electrical Equipment, Appliance, and Component Manufacturing**
- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg
- Transportation Equipment Manufacturing**
- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg
- Furniture and Related Product Manufacturing**
- 337000 Furniture & Related Product Manufacturing
- Miscellaneous Manufacturing**
- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing
- Wholesale Trade**
- Wholesale Trade, Durable Goods**
- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing Wholesalers
- 421300 Lumber & Other Construction Materials Wholesalers
- 421400 Professional & Commercial Equipment & Supplies Wholesalers
- 421500 Metal & Mineral (except Petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
- 421800 Machinery, Equipment, & Supplies Wholesalers
- 421910 Sporting & Recreational Goods & Supplies Wholesalers
- 421920 Toy & Hobby Goods & Supplies Wholesalers
- 421930 Recyclable Material Wholesalers
- 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
- 421990 Other Miscellaneous Durable Goods Wholesalers
- 422100 Paper & Paper Product Wholesalers
- 422210 Drugs & Druggists' Sundries Wholesalers
- 422300 Apparel, Piece Goods, & Notions Wholesalers
- 422400 Grocery & Related Product Wholesalers
- 422500 Farm Products Raw Material Wholesalers
- 422600 Chemical & Allied Products Wholesalers

<p><i>Code</i></p> <p><b>Wholesale Trade, Durable Goods</b>  422700 Petroleum &amp; Petroleum Products Wholesalers  422800 Beer, Wine, &amp; Distilled Alcoholic Beverage Wholesalers  422910 Farm Supplies Wholesalers  422920 Books, Periodical, &amp; Newspaper Wholesalers  422930 Flower, Nursery Stock &amp; Florists' Supplies Wholesalers  422940 Tobacco &amp; Tobacco Product Wholesalers  422950 Paint, Varnish, &amp; Supplies Wholesalers  422990 Other Miscellaneous Nondurable Goods Wholesalers</p>	<p><i>Code</i></p> <p><b>Sporting Goods, Hobby, Book, and Music Stores</b>  451110 Sporting Goods Stores  451120 Hobby, Toy, &amp; Game Stores  451130 Sewing, Needlework, &amp; Piece Goods Stores  451140 Musical Instrument &amp; Supplies Stores  451211 Book Stores  451212 News Dealers &amp; Newsstands  451220 Prerecorded Tape, Compact Disc, &amp; Record Stores</p> <p><b>General Merchandise Stores</b>  452110 Department Stores  452900 Other General Merchandise Stores</p>	<p><i>Code</i></p> <p>488990 Other Support Activities for Transportation</p> <p><b>Couriers and Messengers</b>  492110 Couriers  492210 Local Messengers &amp; Local Delivery</p> <p><b>Warehousing And Storage</b>  493100 Warehousing &amp; Storage (except lessors of miniwarehouses &amp; self-storage units)</p>	<p><i>Code</i></p> <p><b>Insurance Carriers and Related Activities</b>  524140 Direct Life, Health, &amp; Medical Insurance &amp; Reinsurance Carriers  524150 Direct Insurance &amp; Reinsurance (except Life, Health &amp; Medical) Carriers  524210 Insurance Agencies &amp; Brokerages  524290 Other Insurance Related Activities</p>
<p><b>Retail Trade</b></p> <p><b>Motor Vehicle and Parts Dealers</b>  441110 New Car Dealers  441120 Used Car Dealers  441210 Recreational Vehicle Dealers  441221 Motorcycle Dealers  441222 Boat Dealers  441229 All Other Motor Vehicle Dealers  441300 Automotive Parts, Accessories, &amp; Tire Stores</p> <p><b>Furniture and Home Furnishings Stores</b>  442110 Furniture Stores  442210 Floor Covering Stores  442291 Window Treatment Stores  442299 All Other Home Furnishings Stores</p> <p><b>Electronics and Appliance Stores</b>  443111 Household Appliance Stores  443112 Radio, Television, &amp; Other Electronics Stores  443120 Computer &amp; Software Stores  443130 Camera &amp; Photographic Supplies Stores</p>	<p><b>Miscellaneous Store Retailers</b>  453110 Florists  453210 Office Supplies &amp; Stationery Stores  453220 Gift, Novelty, &amp; Souvenir Stores  453310 Used Merchandise Stores  453910 Pet &amp; Pet Supplies Stores  453920 Art Dealers  453930 Manufactured (Mobile) Home Dealers  453990 All Other Miscellaneous Store Retailers (including tobacco, candle, &amp; trophy shops)</p> <p><b>Nonstore Retailers</b>  454110 Electronic Shopping &amp; Mail-Order Houses  454210 Vending Machine Operators  454311 Heating Oil Dealers  454312 Liquefied Petroleum Gas (Bottled Gas) Dealers  454319 Other Fuel Dealers  454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, &amp; coffee-break service providers)</p>	<p><b>Information</b></p> <p><b>Publishing Industries</b>  511110 Newspaper Publishers  511120 Periodical Publishers  511130 Book Publishers  511140 Database &amp; Directory Publishers  511190 Other Publishers  511210 Software Publishers</p> <p><b>Motion Picture and Sound Recording Industries</b>  512100 Motion Picture &amp; Video Industries (except video rental)  512200 Sound Recording Industries</p>	<p><b>Funds, Trusts, and Other Financial Vehicles</b>  525100 Insurance &amp; Employee Benefit Funds  525910 Open-end Investment Funds (Form 1120-RIC)  525920 Trusts, Estates, &amp; Agency Accounts  525930 Real Estate Investment Trusts (Form 1120-REIT)  525990 Other Financial Vehicles</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under <b>Management of Companies (Holding Companies)</b> on next page</p>
<p><b>Building Material and Garden Equipment and Supplies Dealers</b>  444110 Home Centers  444120 Paint &amp; Wallpaper Stores  444130 Hardware Stores  444190 Other Building Material Dealers  444200 Lawn &amp; Garden Equipment &amp; Supplies Stores</p> <p><b>Food and Beverage Stores</b>  445110 Supermarkets and Other Grocery (except Convenience) Stores  445120 Convenience Stores  445210 Meat Markets  445220 Fish &amp; Seafood Markets  445230 Fruit &amp; Vegetable Markets  445291 Baked Goods Stores  445292 Confectionery &amp; Nut Stores  445299 All Other Specialty Food Stores  445310 Beer, Wine, &amp; Liquor Stores</p> <p><b>Health and Personal Care Stores</b>  446110 Pharmacies &amp; Drug Stores  446120 Cosmetics, Beauty Supplies, &amp; Perfume Stores  446130 Optical Goods Stores  446190 Other Health &amp; Personal Care Stores</p>	<p><b>Transportation and Warehousing</b></p> <p><b>Air, Rail, and Water Transportation</b>  481000 Air Transportation  482110 Rail Transportation  483000 Water Transportation</p> <p><b>Truck Transportation</b>  484110 General Freight Trucking, Local  484120 General Freight Trucking, Long-distance  484200 Specialized Freight Trucking</p> <p><b>Transit and Ground Passenger Transportation</b>  485110 Urban Transit Systems  485210 Interurban &amp; Rural Bus Transportation  485310 Taxi Service  485320 Limousine Service  485410 School &amp; Employee Bus Transportation  485510 Charter Bus Industry  485990 Other Transit &amp; Ground Passenger Transportation</p>	<p><b>Broadcasting and Telecommunications</b>  513100 Radio &amp; Television Broadcasting  513200 Cable Networks &amp; Program Distribution  513300 Telecommunications (including paging, cellular, satellite, &amp; other telecommunications)</p> <p><b>Information Services and Data Processing Services</b>  514100 Information Services (including news syndicates, libraries, &amp; on-line information services)  514210 Data Processing Services</p>	<p><b>Real Estate and Rental and Leasing</b></p> <p><b>Real Estate</b>  531110 Lessors of Residential Buildings &amp; Dwellings  531114 Cooperative Housing  531120 Lessors of Miniwarehouses &amp; Self-Storage Units  531190 Lessors of Other Real Estate Property  531210 Offices of Real Estate Agents &amp; Brokers  531310 Real Estate Property Managers  531320 Offices of Real Estate Appraisers  531390 Other Activities Related to Real Estate</p>
<p><b>Gasoline Stations</b>  447100 Gasoline Stations (including convenience stores with gas)</p> <p><b>Clothing and Clothing Accessories Stores</b>  448110 Men's Clothing Stores  448120 Women's Clothing Stores  448130 Children's &amp; Infants' Clothing Stores  448140 Family Clothing Stores  448150 Clothing Accessories Stores  448190 Other Clothing Stores  448219 Shoe Stores  448310 Jewelry Stores  448320 Luggage &amp; Leather Goods Stores</p>	<p><b>Pipeline Transportation</b>  486000 Pipeline Transportation</p> <p><b>Scenic &amp; Sightseeing Transportation</b>  487000 Scenic &amp; Sightseeing Transportation</p> <p><b>Support Activities for Transportation</b>  488100 Support Activities for Air Transportation  488210 Support Activities for Rail Transportation  488300 Support Activities for Water Transportation  488410 Motor Vehicle Towing  488490 Other Support Activities for Road Transportation  488510 Freight Transportation Arrangement</p>	<p><b>Finance and Insurance</b></p> <p><b>Depository Credit Intermediation</b>  522110 Commercial Banking  522120 Savings Institutions  522130 Credit Unions  522190 Other Depository Credit Intermediation</p> <p><b>Nondepository Credit Intermediation</b>  522210 Credit Card Issuing  522220 Sales Financing  522291 Consumer Lending  522292 Real Estate Credit (including mortgage bankers &amp; originators)  522293 International Trade Financing  522294 Secondary Market Financing  522298 All Other Nondepository Credit Intermediation</p>	<p><b>Rental and Leasing Services</b>  532100 Automotive Equipment Rental &amp; Leasing  532210 Consumer Electronics &amp; Appliances Rental  532220 Formal Wear &amp; Costume Rental  532230 Video Tape &amp; Disc Rental  532290 Other Consumer Goods Rental  532310 General Rental Centers  532400 Commercial &amp; Industrial Machinery &amp; Equipment Rental &amp; Leasing</p>
		<p><b>Activities Related to Credit Intermediation</b>  522300 Activities Related to Credit Intermediation (including loan brokers)</p> <p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b>  523110 Investment Banking &amp; Securities Dealing  523120 Securities Brokerage  523130 Commodity Contracts Dealing  523140 Commodity Contracts Brokerage  523210 Securities &amp; Commodity Exchanges  523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p>	<p><b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b>  533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
		<p><b>Professional, Scientific, and Technical Services</b></p> <p><b>Legal Services</b>  541110 Offices of Lawyers  541190 Other Legal Services</p> <p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b>  541211 Offices of Certified Public Accountants  541213 Tax Preparation Services  541214 Payroll Services  541219 Other Accounting Services</p> <p><b>Architectural, Engineering, and Related Services</b>  541310 Architectural Services  541320 Landscape Architecture Services  541330 Engineering Services  541340 Drafting Services</p>	

<p><i>Code</i></p> <p><b>Architectural Engineering, and Related Services</b>  541350 Building Inspection Services  541360 Geophysical Surveying &amp; Mapping Services  541370 Surveying &amp; Mapping (except Geophysical) Services  541380 Testing Laboratories</p> <p><b>Specialized Design Services</b>  541400 Specialized Design Services (including interior, industrial, graphic, &amp; fashion design)</p> <p><b>Computer Systems Design and Related Services</b>  541511 Custom Computer Programming Services  541512 Computer Systems Design Services  541513 Computer Facilities Management Services  541519 Other Computer Related Services</p> <p><b>Other Professional, Scientific, and Technical Services</b>  541600 Management, Scientific, &amp; Technical Consulting Services  541700 Scientific Research &amp; Development Services  541800 Advertising &amp; Related Services  541910 Marketing Research &amp; Public Opinion Polling  541920 Photographic Services  541930 Translation &amp; Interpretation Services  541940 Veterinary Services  541990 All Other Professional, Scientific, &amp; Technical Services</p>	<p><i>Code</i></p> <p>561500 Travel Arrangement &amp; Reservation Services  561600 Investigation &amp; Security Services  561710 Exterminating &amp; Pest Control Services  561720 Janitorial Services  561730 Landscaping Services  561740 Carpet &amp; Upholstery Cleaning Services  561790 Other Services to Buildings &amp; Dwellings  561900 Other Support Services (including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</p> <p><b>Waste Management and Remediation Services</b>  562000 Waste Management &amp; Remediation Services</p>	<p><i>Code</i></p> <p><b>Other Ambulatory Health Care Services</b>  621900 Other Ambulatory Health Care Services (including ambulance services &amp; blood &amp; organ banks)</p> <p><b>Hospitals</b>  622000 Hospitals</p> <p><b>Nursing and Residential Care Facilities</b>  623000 Nursing &amp; Residential Care Facilities</p> <p><b>Social Assistance</b>  624100 Individual &amp; Family Services  624200 Community Food &amp; Housing, &amp; Emergency &amp; Other Relief Services  624310 Vocational Rehabilitation Services  624410 Child Day Care Services</p>	<p><i>Code</i></p> <p><b>Food Services and Drinking Places</b>  722110 Full-Service Restaurants  722210 Limited-Service Eating Places  722300 Special Food Services (including food service contractors &amp; caterers)  722410 Drinking Places (Alcoholic Beverages)</p>
<p><b>Management of Companies (Holding Companies)</b>  551111 Offices of Bank Holding Companies  551112 Offices of Other Holding Companies</p>	<p><b>Educational Services</b>  611000 Educational Services (including schools, colleges, &amp; universities)</p>	<p><b>Arts, Entertainment, and Recreation</b></p>	<p><b>Other Services</b></p> <p><b>Repair and Maintenance</b>  811110 Automotive Mechanical &amp; Electrical Repair &amp; Maintenance  811120 Automotive Body, Paint, Interior, &amp; Glass Repair  811190 Other Automotive Repair &amp; Maintenance (including oil change &amp; lubrication shops &amp; car washes)  811210 Electronic &amp; Precision Equipment Repair &amp; Maintenance  811310 Commercial &amp; Industrial Machinery &amp; Equipment (except Automotive &amp; Electronic) Repair &amp; Maintenance  811410 Home &amp; Garden Equipment &amp; Appliance Repair &amp; Maintenance  811420 Reupholstery &amp; Furniture Repair  811430 Footwear &amp; Leather Goods Repair  811490 Other Personal &amp; Household Goods Repair &amp; Maintenance</p> <p><b>Personal and Laundry Services</b>  812111 Barber Shops  812112 Beauty Salons  812113 Nail Salons  812190 Other Personal Care Services (including diet &amp; weight reducing centers)  812210 Funeral Homes &amp; Funeral Services  812220 Cemeteries &amp; Crematories  812310 Coin-Operated Laundries &amp; Drycleaners  812320 Drycleaning &amp; Laundry Services (except Coin-Operated)  812330 Linen &amp; Uniform Supply  812910 Pet Care (except Veterinary) Services  812920 Photofinishing  812930 Parking Lots &amp; Garages  812990 All Other Personal Services</p>
<p><b>Administrative and Support and Waste Management and Remediation Services</b></p> <p><b>Administrative and Support Services</b>  561110 Office Administrative Services  561210 Facilities Support Services  561300 Employment Services  561410 Document Preparation Services  561420 Telephone Call Centers  561430 Business Service Centers (including private mail centers &amp; copy shops)  561440 Collection Agencies  561450 Credit Bureaus  561490 Other Business Support Services (including repossession services, court reporting, &amp; stenotype services)</p>	<p><b>Health Care and Social Assistance</b></p> <p><b>Offices of Physicians and Dentists</b>  621111 Offices of Physicians (except mental health specialists)  621112 Offices of Physicians, mental Health Specialists  621210 Office of Dentists</p> <p><b>Offices of Other Health Practitioners</b>  621310 Offices of Chiropractors  621320 Offices of Optometrists  621330 Offices of Mental Health Practitioners (except Physicians)  621340 Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists  621391 Offices of Podiatrists  621399 Offices of All Other Miscellaneous Health Practitioners</p> <p><b>Outpatient Care Centers</b>  621410 Family Planning Centers  621420 Outpatient Mental Health &amp; Substance Abuse Centers  621491 HMO Medical Centers  621492 Kidney Dialysis Centers  621493 Freestanding Ambulatory Surgical &amp; Emergency Centers  621498 All Other Outpatient Care Centers</p> <p><b>Medical and Diagnostic Laboratories</b>  621510 Medical &amp; Diagnostic Laboratories</p> <p><b>Home Health Care Services</b>  621610 Home Health Care Services</p>	<p><b>Performing Arts, Spectator Sports, and Related Industries</b>  711100 Performing Arts Companies  711210 Spectator Sports (including sports clubs &amp; racetracks)  711300 Promoters of Performing Arts, Sports, &amp; Similar Events  711410 Agents &amp; Managers for Artists, Athletes, Entertainers &amp; Other Public Figures  711510 Independent Artists, Writers, &amp; Performers</p> <p><b>Museums, Historical Sites, and Similar Institutions</b>  712100 Museums, Historical Sites &amp; Similar Institutions</p> <p><b>Amusement, Gambling, and Recreation Industries</b>  713100 Amusement Parks &amp; Arcades  713200 Gambling Industries  713900 Other Amusement &amp; Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, &amp; bowling centers)</p>	<p><b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b>  813000 Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations (including condominium and homeowners associations)</p>



A “Special Event” is an uncommon, unique, noteworthy, or extra occurrence of a specific activity open to the general public and designed, advertised, or promoted for an identified purpose to be conducted or held on a designated day or series of days, whether held outdoors, indoors, or both, in a public or private facility, at which at least 50 vendors will be present. Special events include auctions, shows, celebrations, circuses, expositions, entertainment, exhibits, fairs, festivals, fundraisers, historical re-enact-

ments, movies, pageants, parades, and sporting events, the conduct of which has the effect or intent to draw persons and create an atmosphere or opportunity to sell taxable tangible personal property or services. An activity that constitutes a “qualified convention or trade show activity” as defined in section 513(d) of the Internal Revenue Code of 1986 is not a special event. However, participants are liable for sales tax on taxable sales and must file a Form FR-500B.

## INSTRUCTIONS

### WHO MUST REGISTER

The special event registration and application (Form FR-500B) must be completed by any individual, organization, business, or consumer who is planning to promote a special event. The promoter must register, in advance of the event, with the Government of the District of Columbia, Office of Tax and Revenue, 941 North Capitol St., N.E., Washington, D.C. 20002.

The following general instructions will assist you in completing the special event registration application.

- All questions in parts I and II must be answered. If a question is not applicable, write “N/A” in the answer block.
- All questions requiring a date must include the month, day and year.
- Sign the application and submit all requested items.
- Return only the original completed application form. Do not send copies.
- Enter your Federal Employer Identification Number (or SSN, if you are self employed). If an ID number has been applied for, please note that fact and inform us of your number once assigned.
- Enter the proper six digit Business Activity Code. A list of codes is provided.

### WHO MUST COLLECT AND FILE

An individual, organization, business, or consumer engaging in business in the District of Columbia must collect District of Columbia sales tax from the purchaser on: sales of tangible personal property delivered to a customer in the District; certain foods and drinks sold at retail; rental or leasing of tangible personal property; and admissions to certain public events that take place in the District.

### WHEN RETURN IS DUE

A special event sales tax return (Form FR-800SE) must be filed by the 20th day of the month following the month being reported.

### NEW REQUIREMENTS FOR PROMOTERS OF SPECIAL EVENTS

Before the special event takes place, promoters of special events

must inform vendors and exhibitors who participate in the special event of their responsibilities to collect D.C. sales tax and pay it to the Office of Tax and Revenue. Information concerning the applicability of the sales tax will be supplied to the promoters by the Office of Tax and Revenue.

A special event promoter must provide the Office of Tax and Revenue, Collection Division, 941 North Capitol St., NE (Fifth Floor), Washington, D.C. 20002, with a preliminary list of all the vendors and exhibitors, their addresses, FEIN or SSN, representatives and telephone numbers. This list is due at least 30 calendar days before the special event occurs. A final list is due within 10 calendar days after the last day of the special event unless previously submitted.

Before the special event, a promoter must provide the vendors and exhibitors information regarding their District tax obligations, filing deadlines, and any other requirements supplied by the District after the preliminary list of vendors and exhibitors is submitted.

The penalty for failing to provide the preliminary list is \$1,000 plus \$50 for each day the list is late. The penalty is capped at \$2,500.

The penalty for failing to provide the final list is \$1,000 plus \$50 for each day the list is late. The penalty is capped at \$10,000. The term promoter includes any for-profit and nonprofit individual or entity.

### USE TAX

The use tax is a tax imposed at the same rate as the sales tax. It is imposed on the purchase or rental of tangible personal property for the purpose of use, storage or consumption in the District by a buyer who did not pay a sales tax to the District of any other taxing jurisdiction at the time of the purchase or rental.

### TAX-EXEMPT ORGANIZATIONS

An organization exempt from paying D.C. sales taxes on purchases is not exempt from collecting sales taxes from purchasers when it is a promoter or participant in a special event.

If you have any questions about the above tax requirements, visit the Office of Tax and Revenue, Customer Service Administration, (First floor) 941 North Capitol St., NE, Washington, D.C. 20002 or call (202) 727-4829.





16. If you have more than one place of business where you make taxable sales in the District of Columbia, do you wish to file a consolidated sales tax return for all locations?  Yes  No

**Please indicate the type of activity and/or equipment your special event requires by checking the appropriate box:**

17. Do you have written approval for the site of your event?  Yes  No

18. Have you contacted the Mayor's Special Events Task Force?  Yes  No

19. Will you have mechanical amusements?  Yes  No

If Yes, describe: \_\_\_\_\_

20. Will the event be located on public or private space?  Public  Private

21. Will any fireworks be sold?  Yes  No

22. Name of event: \_\_\_\_\_

23. Date(s) of event: \_\_\_\_\_

24. Location of event: \_\_\_\_\_

25. Number of Food/Beverages Vendors: \_\_\_\_\_

26. Number of Merchandise Vendors: \_\_\_\_\_

27. Total number of Vendors: \_\_\_\_\_

28a. Type of Merchandise:  New  Used  Donated  
b. Value  Actual Cost: \$ \_\_\_\_\_  
 Estimated Values: \$ \_\_\_\_\_  
 Estimated Values: \$ \_\_\_\_\_

29. Estimated Gross Income \$ \_\_\_\_\_

30. Bank account information:

a. Name of Bank \_\_\_\_\_ b. Account number \_\_\_\_\_

c. Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**Special Mailing Instructions:**

\_\_\_\_\_

I declare under penalties as provided by law that this application (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge it is true.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Signature Title Date

Completed application must be signed by an owner, partner or principal officer of the corporation, or agent. (Agents or representatives signing must attach a Power of Attorney.)

**OFFICIAL USE ONLY**

Type of Tax \_\_\_\_\_

Liability began \_\_\_\_/\_\_\_\_/\_\_\_\_

Cycle \_\_\_\_\_

Method \_\_\_\_\_

Remark: \_\_\_\_\_

Revenue Officer: \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Reviewer: \_\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Date data entered: \_\_\_\_/\_\_\_\_/\_\_\_\_ Initials \_\_\_\_\_



